

ARE STUDENTS INTERESTED TO LEARN TAX ACCOUNTING? (EMPIRICAL STUDY ON ACCOUNTING STUDENTS IN INDONESIA)

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ABSTRACT

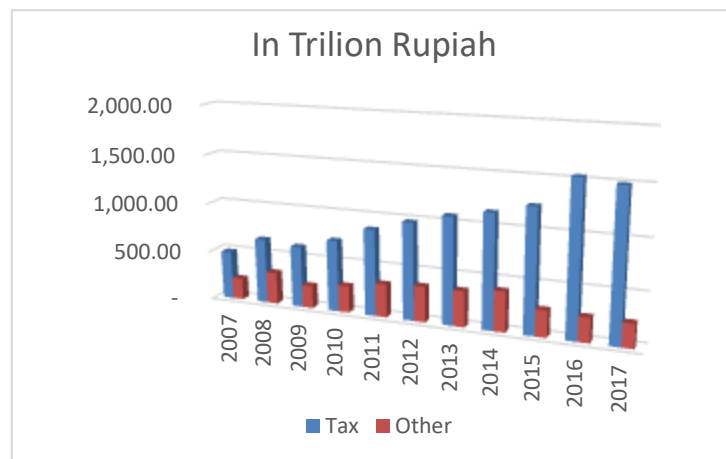
In Theory of Motivation Hezberg (1964) explained that someone does something because it has reason, based on it in this study analyzed something that motivates students to be interested in learning tax accounting. Internally, one's experience can motivate them to do something (Fryer et al., 2016), but externally that the learning method can also motivate students to learn something like learning methods (Adkins et al, 2012; Bennany et al., 2016) as well as with the use of technology (Pedrosa et al., 2012; Wang et al., 2018). The purpose of this study is to analyze the effect of student experience, learning methods and the use of technology on students' interest to learn tax accounting. The data used in this study was obtained with a questionnaire on 150 Students of Accounting program at Mercu Buana University. Based on the results of inner testing using SmartPLS and hypothesis testing shows that only learning methods that have a positive influence significantly interest students learn tax accounting while others do not. It shows that in teaching and learning activities tax accounting is needed a method that fits and creative so that students are interested and excited in learning tax accounting.

Keywords: experience, learning methods, technology using, interest to learn

INTRODUCTION

For developing countries, tax are the biggest revenue that supports government projects used by the community in the form of public facilities and services. Not exception Indonesia, tax revenue is a biggest in the budget of state revenue.

Figure 1. Indonesia Tax Revenue FY 2007 – 2017



(Source: bps.go.id and kemenkeu.go.id)

Figure 1 explains that state revenues from taxes in Indonesia continue to increase from year to year, and in 2017 targeted at IDR 1,498.9 trillion. With high levels of tax revenues and targets each year, efforts have been made by the government ranging from legal certainty and other activities including socialization to the public to raise the taxpayer's consciousness voluntarily.

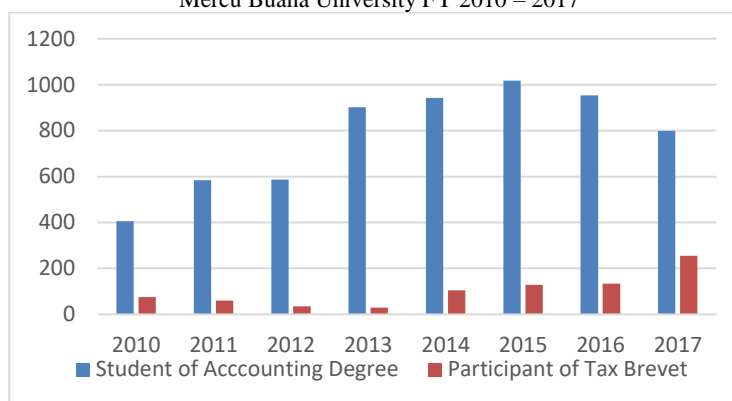
With a self-assessment system, Taxpayers are authorized to calculate, paid and report their taxes payable. This means that the Taxpayer must also pay attention to the regulations related to his tax obligations. However, with limited information on the theory and practice of taxation in accordance with prevailing tax provisions, led to a lack of tax compliance levels in Indonesia. For Taxpayers who already have Tax ID Number of course, socialization and tax knowledge will affect their tax compliance (Andreas & Savitri, 2015), as they can know what and how their taxation rights and obligations are by tax socializations.

Tax accounting is one of the subjects studied in the faculty of economics and business that professional accountants expect in learning (Kutluk, et. al, 2012), although there is a difference in perceptions among

educators and employees about accounting including tax accounting (Ali, et al., 2016) . In studying the theory and practice of taxation cannot be separated from other sciences such as law, accounting and language. The financial statements which are the main objectives of accounting learning cannot be separated from the tax costs that the calculations are studied in the taxation class. But with the complexities studied in the tax class both theoretically and practically, not all students are interested and / or motivated in learning (Byrne & Flood, 2005; Byrne et al., 2012), therefore lecturers have an obligation to be able to provide knowledge to students (Jiang, 2010). Then, the lecturer should also have a good method to teach in the tax accounting class for students to enjoy the learning process (Bunney & Therry, 2010; Cory & Pruske, 2012). University management also has an important task in improving student skills (Pincus et. al., 2017) because student skills are very important (Richardson et al., 2012) for business and educators (Ali et al., 2016; Samsudin et. al, 2015) in preparation for a great workforce in accounting (Jitpaisanwattana et. al., 2015).

Mercu Buana University is one of the universities in Indonesia that has accounting degree program as well as training tax brevet, but the number of participants of the tax brevet is still small compared to the number of active students in the accounting degree program although there is an increase. This phenomenon becomes an interesting material to be analyzed why only some students are interested to deepen the science of taxation through Tax Brevet held at Mercu Buana University. Do students feel enough to learn the tax in the tax class that is in the accounting degree program? Or whether students are not interested in studying taxation either before or after studying it in accounting degree programs.

Figure 2. Comparison of student in accounting degree program and tax brevet class at Mercu Buana University FY 2010 – 2017



(Source: Economic and Business Faculty of Mercu Buana University, 2018)

The complicated calculations and rules that form the basis, making tax calculations complicated and difficult to understand, so there needs to be a strong motivation and readiness strategy in learning (Byrne & Flood, 2005; Arquero et al., 2009; and Byrne et al. 2012) because each student has a different interest to study tax accounting so that lecturers must also have different types of teaching (Wang & Adesope, 2016).

The tasks assigned to the students will affect their interest in learning something (Fryer et al., 2016), especially the task of calculating the taxes that must be in accordance with the provisions applicable both theoretically and the practice of calculating them. But the use of graphics with a simple look and attractive shape in presenting the tax regulations can make it easier for students to learn the tax well (Adkins et al., 2012). Psychologically, a person will more easily absorb the essence of a thing if displayed in the form of simple images or visual display (McCrudden et al., 2007; Carney & Levin, 2002; Verdi & Kulhavy, 2002; Mayer & Moreno, 2002) than in sentences based on tax regulations consisting of many chapters then the method of learning such graph is expected to affect student interest in studying tax accounting.

Fryer et al. (2016) explain that one's experience has a strong influence on his interest in learning something. Likewise in taxation, a person who has experience either directly or indirectly in calculating, paying or reporting tax payables and others will influence his interest in studying taxation. Bad experience in paying tax penalties for example will force taxpayers to learn deeper taxes, while good experience in tax services will make taxpayers to learn it voluntarily.

In addition to law, language and accounting, taxation is also related to technology because several procedures in calculating, paying and reporting taxes have used technology, such as e-Registration, e-Filling, e-Billing and e-Invoicing. The availability of simulators in taxation technology has become one of the things related to student interest in learning of taxation (Pedrosa et al., 2012) and technology using in taxation can increasing tax compliance (Tarmidi et al., 2017; Waluyo, 2017). Because not all students have experience in using technology taxation, so not all understand in operationalized.

Adopted previous research, in this research will be analyzed “are students interested to learn tax accounting?” with personality experience, learning method by lecturer and technology using in the class.

LITERATURE STUDY AND DEVELOPMENT HYPOTHESIS

Hezberg (1964) describes the theory of motivation that a person will do a job because of two things: the satisfaction of what he did and dissatisfaction over what he did. Satisfaction with what a person does will be impacted on how strongly or how long someone does something. In the students, in particular, satisfaction in studying tax accounting appears in the results or values obtained. Because the value reflects how students live the learning process well, because the motivation is in it. While Vrom (1964) in the theory of expectancy that someone will be motivated to do something to achieve a certain goal. In the learning activities, students have expectations about the value that will be obtained if the learning process well. In addition to value, science that can be practiced directly especially related to taxation is also suspected to be a separate destination. Motivation is suspected to be the cause of someone doing something as well as with students, interest in studying taxation allegedly comes from all aspects include good or bad experience in taxation. And in Theory Reasoned Action (TRA) by Fishbein & Ajzen (1975) explained that someone doing something because there is intention or interest to do so and can also without its. Its relation with this study topic that student will do study activity of taxation well because there is previous intention, where the intention is because various factors either from internal of student itself like experience or from external both method of learning and technology using in the class by lecturer

Experience is an event that a person has experienced, not limited to a good experience or a bad experience. Fryer et al. (2016) in his study found that one's experience of a thing has a strong influence on his interest in learning something about it. The relationship with this study is that students who have experience in calculating, paying and reporting taxes, both personal and other tax, will grow their interest to study the taxation itself. the fact there some student that also work as tax accounting staff in the company and their experience about taxation maybe impact to their interest to learn tax accounting in the class. base on that, this study will formulate the following hypothesis:

H1: Experience has an effect on students' interest learn tax accounting

The skills of educators both lecturers and tutors certainly have a distinct impression on the student and they must apply a great method or special program to improve the students' skills (Kwan et al., 2017). With regard to tax accounting studies that related to other sciences such as law, language, mathematics to technology, the learning method given by lecturers is suspected to have an influence on student interest in studying deeper tax accounting. Graphic learning methods have been shown to influence students' interest to learn accounting taxes (Adkins et al., 2012; McCrudden et al., 2007; Verdi & Kulhavy, 2002; Mayer & Moreno, 2002) because as individuals like and interested in visual art (Bachleda & Bennani, 2016; Carney & Levin, 2002), simplicity and focus on a particular topic in tax learning is considered the cause. This study adopts previous study by adding other methods in learning to know how the perception of students with respect to their interest in studying taxes. It is therefore hypothesized that:

H2: Method of learning influences on interest of learn tax accounting

In this era, all aspects have used technology including taxation. In Indonesia, e-Registration, e-Filling, e-Billing also e-tax invoice is part of government service to Taxpayer in fulfillment of tax obligation. However, with the limited number of tax officers and information about it, and the self-assessment system used in taxation becomes a taxpayer's obstacle to understanding things of tax. The use of technology in the learning and teaching processes impacted effective learning activities (Wang et al, 2018) and in other studies, Pedrosa et al. (2012) found that simulators on tax calculations will affect students' ability to learn as an employee in charge of completing an SPT. The study adopted this with little modification under Indonesian taxation. In line with Pedrosa (2012) and Wang et. al, (2018), Theory of Technology Acceptance Model (TAM) by Davis (1986) explains that one will use technology because it has 2 (two) things, namely the perception of usefulness and perception of ease. Referring to it, the hypothesis formed in this study as follows:

H3: Use of technology in teaching and learning activities affect the interest on learning tax accounting

RESEARCH METHOD

This study is one of causality research, because in this study will be analyzed how the influence of the exogenous variable consisting of 3 variables that are experience, learning method and use of technology to the endogenous variable (interest to learn tax).

One hundred and fifty undergraduate students of accounting at Mercu Buana University are sampled with convenience sampling technique. Respondents used as data sources in this study are students who have studied tax in the field of accounting for the first time or more. Questionnaires by Likert 1 to 4 were used to collect data from respondents, that 1 to strongly disagree and 4 to strongly agree in the respondent's corresponding perception for each statement.

The experience in this study is the experience of students associated with tax accounting, both positively and negatively as a variable dimension. Fryer et al. (2016) in his research found that a person's experience has a high impact on the interest to learn it. the positive experience dimension is measured by indicator (1) been assisted in preparing individual annual tax returns, (2) Ever felt the benefits of taxation books in carrying out taxation obligations, (3) ever feel the benefits of the web about taxes in carrying out tax obligations. While the dimension of negative experience is measured by (1) ever audited by tax staff (2) ever pay a tax penalty for late paying taxes, (3) ever pay a tax penalty for late reporting tax.

In every teaching and learning activity, each method has its own role in influencing student interest in learning something. Each educator has each method in the learning activities. In his research, Adkins et al. (2012) found that the use of graphs influences on students' interest learning. Adopt a qualitative analysis from the research of Adkins et al. (2012), this variable measured by two dimensions: the use of graph and case study exercise. Use of graph measured by (1) beautifully graph, (2) simply of the graph, (3) focusing on the graph. Case study exercise measured by (1) Interesting and (2) Helpfully.

The use of technology in this study is the availability of technology taxation that can be easily studied by students. In his research, Pedrosa et al. (2012) found that the use of technology in the simulator of the Private Annual Tax Returns in Portugal assisted Taxpayers in studying the filling and reporting of tax liabilities. While in TAM by Davis (1986) explains that the perception of ease and usefulness of a person to a technology will have an impact on its decision in using technology. Adopting the research of Pedrosa et al. (2012) and Davis (1986), the dimensions of perception of use measured by (1) useful for beginner and (2) help beginner for understanding tax procedure, while perception of ease measured by (1) easy of use and (2) interesting to using.

In this study, the interest on learning of tax accounting is a strong desire of students to learning tax accounting. Adopted research by Fryer et al. (2016) with modifying and adapting to this study topic, the first dimension of domain interest measured by (1) perception of the importance of tax, (2) Curiosity about taxes, and (3) Likes to learn taxes. While the dimension of the interest learns measured by (1) perception of the importance of learning tax and (2) perceptions usefulness of learning tax.

ANALYSIS METHOD

After performing a tabulation of answer questionnaires from respondents, then the data processed and analyzed by approach Structural Equation Model (SEM) using software SmartPLS version 2.0. Descriptive analyze, goodness model test, and regression test by full structural model looked by the amount of outer and inner and also sensitive analysis.

**RESULT AND DISCUSSION
PROFILE RESPONDENT**

Profile of respondents in the questionnaire includes 5 things: age, gender, majors of interest when first studying, the number of tax accounting classes ever done, the type of work associated with tax accounting.

81% of students as respondent aged 20-25 years old are the most. Based on gender, the amount of male students as respondent more than female respondents is 69% and 31%. Based on majors of interest when first study, taxation is most that 47%, although only 45% students whoever study of tax accounting more than two classes and 55% student ever study tax accounting in the two classes or less. In according with the job desk, only 51% students have job desk related to tax accounting division. These is good for validity this study especially for each variables because all student ever studied tax accounting although only first time then respondent have a perception (good or bad, interest or no interest) learn of tax accounting and also job desk related with tax accounting division because respondent maybe have experience about tax accounting rule..

DESCRIPTIVE ANALYSIS

table 1. descriptive statistics of research variables

Variable	Range	Mean	Standard Deviation
Experience	1 – 4	3,353	0,8085
Methods of learning	1 – 4	3,316	0,7752
Technology using	1 – 4	3,253	0,7141
Interest of Learning Tax Accounting	1 – 4	3,345	0,6218

Based on table 1 above, some information can be explained as follows:

1. Variable of Experience is measured using 6 items statement according to each indicator. Based on table 1 can be seen that the respondent's answer to the statement of experience both positive or negative ranged from 1 to 4, that's mean the answer is evenly distributed and amount of 0,8085 for standard deviation and level of mean is 3,353 explain that respondents' perception is high or agree with the statement in the questionnaire.

2. Methods of Learning is measured using 5 item statements according to each indicator. Based on table 1 it is found that respondents' answers to the statements relating to methods of learning indicate the actual range of 1 to 4 and the standard deviation of 0,7752 and also mean is 3,316 indicate that answers to variable methods of learning is high or agree with the statements.
3. Variable of Technology using is measured using 4 item statements according to an indicator. Based on table 1 can be seen that respondents' answers to the statements relating to the use of technology indicate the actual range of 1 to 4 and the standard deviation of 0,7141 and also mean is 3,253 indicate that answers to variable Technology using is high or agree with the statements..
4. Variable of Interested to Learning Tax Accounting is measured using 6 items statement according to an indicator. Based on table 1 can be looked that the respondent's answer to the statement of interest learning in the range of 1 to 4, that's mean the answer is evenly distributed and amount of 0,6218 for standard deviation and level of mean is 3,345 that level answer or respondents' perception is high or agree with the statement.

GOODNESS MODEL

Then for analysis model used Structural Equation Model (SEM) approach by smart PLS application version 2.0 . Model eligibility is shown from the large R² model, composite reliability, and average variance extracted (AVE) from the processed structural model. Model eligibility indicators are described below:

table 2. Goodness Model

	R-Square	Composite Reliability	AVE
Experience	0.000	0.971	0.850
Methods of learning	0.000	0.893	0.626
Technology using	0.000	0.926	0.759
Interest of Learning Tax Accounting	0.134	0.949	0.756

Model of influence of experience, learning method and the use of technology on Interest of learning tax accounting gives R-Square value of 0.134 which can be interpreted that endogenous variable that can be explained by exogenous variables consisting of experience, learning method and the use of technology is 13.4% , it means poor because 86.6% is explained by other variables outside that are analyzed. But the amount of composite reliability of the constructs ranges from 0.893 - 0.971, while the average value of extracted variants ranges from 0.626 - 0.850 give a support for continuing this study and also sensitive analysis will give more information in this study.

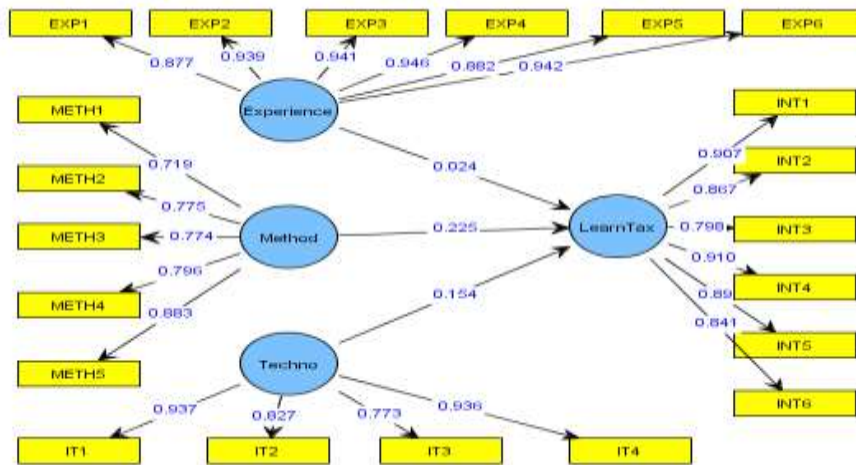
EVALUATION OF MODEL OUTER AND INNER

Inner and outer model (full model) variable of experience, methods of learning and technology using on the interest to learning tax accounting can be seen in the figure 3.

In the figure 3, can be seen that outer loading for variable experience is in the range 0,877 to 0,946 and for variable methods of learnings in the range 0,719 to 0,883 while amount of outer loading for each indicator of technology using in the range 0,773 to 0,937 and variable interest of learning tax accounting in the range 0,798 to 0,910. Amount of outer loading for each indicator is more than 0,6 that's mean each indicator valid explaining the variable.

And in the figure 3 also can be seen that the influence of experience on the interest of learning tax accounting is 0,024 while the influence of methods learning on interest to learning tax accounting is 0,225 and influence of technology using on the interest of learning tax accounting is 0,154.

figure 3. Full Structural Model



TEST OF HYPOTHESIS AND DISCUSSION

Table 3. Hypothesis Test Result

	original sample estimate	T-Test	T-Table	Accepted / Rejected
Experience -> LearnTax	0.024	0.235	1.655	Rejected
Method -> LearnTax	0.225**	2.093	1.655	Accepted
Techno -> LearnTax	0.154	1.241	1.655	Rejected

With original value estimate of 0.225 and t-test of 2,093 (more than t-table 1,655) states that only method of learning has a significant positive effect on the interest in learning tax accounting, that's mean H2 is accepted and others rejected. The results of the influence learning methods on interest learning is confirm previous research from Adkins et al. (2012), McCrudden et al., (2007), Carney & Levin (2002), Verdi & Kulhavy (2002), Mayer & Moreno (2002) that with good methods like visual and graph and also case study in the learning can provide motivation for student in the class of tax accounting.

SENSITIVE ANALYSIS

Based on the poor R-Square of this model, the sensitive tests try to explain other models of respondent characteristics such as the first majoring in college, the number of tax accounting classes ever performed, the type of work relating to taxes.

Table 4. Comparing from the Interests of majors in the first time study

	Taxation		Other	
	original sample estimate	T-Test	original sample estimate	T-Test
Experience -> LearnTax	0.282***	2.028	-0.115	0.498
Methods -> LearnTax	0.411**	1.967	-0.062	0.486
Techno -> LearnTax	0.212	0.742	0.714***	3.621

R-Squre 0.284 with n=79 , * is level of significant 0.10, ** is level significant 0.05 and *** is level significant 0.01

R-Squre 0.352 with n=71 , * is level of significant 0.10, ** is level significant 0.05 and *** is level significant 0.01

Table 4 above shows that experience and methods of learning significantly have a positive influence on interest of learning tax accounting from student who interest to join in the major of taxation in first time while from student who noninterest to join in the major of taxation only technology using has influence significant positive on interested of learning tax accounting.

Table 5. Comparing from the amount of class tax accounting ever studied

Study of Tax Accounting more than 2nd		Study of Tax Accounting 2nd or less	
original sample estimate	T-Test	original sample estimate	T-Test

Experience -> LearnTax	-0.262	1.251	0.404***	3.454
Methods -> LearnTax	0.155	0.671	0.463***	3.084
Techno -> LearnTax	0.438***	2.574	-0.088	0.543

R-Squre 0.180 with n=68 , * is level of significant 0.10, ** is level significant 0.05 and *** is level significant 0.01

R-Squre 0.373 with with n=82 , * is level of significant 0.10, ** is level significant 0.05 and *** is level significant 0.01

Table 5 above shows that the use of technology significantly has a positive effect on the interest of learning tax accounting in students who have studied more than 2 accounting tax classes whereas from students who have studied 2 and less of the tax accounting classes, experience and methods have a positive influence significant interest in learning tax accounting.

Table 6. Comparing from job desk correlated with tax accounting

	Jobdesk has correlated with Tax Accounting		Jobdesk hasn't correlated with Tax Accounting	
	original sample estimate	T-Test	original sample estimate	T-Test
Experience -> LearnTax	-0.113	0.665	0.236**	2.040
Method -> LearnTax	0.665***	4.808	0.009	0.080
Techno -> LearnTax	-0.186*	1.335	0.366***	2.506

R-Squre 0.245 with n=76 , * is level of significant 0.10, ** is level significant 0.05 and *** is level significant 0.01

R-Squre 0.306 with n=74 , * is level of significant 0.10, ** is level significant 0.05 and *** is level significant 0.01

Table 6 above shown that experience significantly has positive influence on interest learning of tax accounting but technology using significantly has significantly negative influence on interest learning of tax accounting from student who has job desk correlated with tax accounting while student who has not job desk correlated with tax accounting will interested of learning tax accounting because have experience and technology using in the class.

CONCLUSION AND LIMITATION

According to the explaining above, the conclusion of this study is:

1. The learning method has 22.5% influence on the interest of studying tax accounting, it is explained that hypothesis 2 is accepted and this result is in line with previous research by Adkins et al. (2012), McCrudden et al. (2007), Carney & Levin (2002), Verdi & Kulhavy (2002), Mayer & Moreno (2002). These results can be informed to lecturers at universities especially tax accounting lecturers to create great classes with the best methods that can make students interested and motivated to learn tax accounting in the classroom. And based on the sensitivity analysis can be explained that the method of learning also has a significant positive effect on the interest of tax learning accounting in students who are interested in joining the tax department when first studying at the university and students who have a job desk associated with tax accounting procedures or tax accounting department.
2. While experience in this study has no impact on student interest in learning tax accounting and this is contrary to previous studies by Fryer et al. (2016). These different results explain that the tax experience (positively or negatively) cannot be the same as other experiences in learning or education. Nevertheless, on sensitive analysis found that the experience of students interested in joining the tax major when first studying at university and the experience of students who have studied in the tax class up to two times and the experience of students whose work types are not related to tax accounting procedures affect their interest to learn tax accounting.
3. The use of technology has no impact on interest on learning of tax accounting and this is contrary to previous studies by Pedrosa et al. (2012) and Wang et al. (2018). Based on the lack of socialization of the use of tax technology so that taxpayers or students are not interested to learn deeper taxation despite using technology according to tax procedures, difficulties in operating the technology is suspected to be a constraint. However, in the sensitivity analysis it was found that the use of technology in the tax accounting class only had an impact on students' interest on learning whose job desk was not related to the tax accounting department as well as for students who were not interested in joining the tax department when they first entered university.

This study has some limitation and can be information for the better future study, that's are:

1. Amount of r-square in this model of the construct of the hypothesis is poor, while in some sensitivity analysis are moderate. So for future study can analysis individual characteristics as exogenous variable on interest learn of tax accounting.

2. Based on sensitivity analysis result, some individual characteristics actually have influence on interest of learning tax accounting, like interesting of major in first-time study in university, amount of class ever studied and job desk correlated with tax accounting. And these can be a literature for future study.

The results of this study are expected to give input to lecturer in university or mentor in course class for make student be enjoy, interest and have motivate for learn deep of tax accounting by great methods.

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